

COUNTY OF CHASE, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2011

County of Chase, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2011

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Chase County, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Chase County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Chase County's, management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Chase County, has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the County's policy to prepare its financial statement on the basis of accounting discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Chase County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Chase County, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the regulatory basis financial statement. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the regulatory basis financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our

opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

This report is intended solely for the information and use of the governing body and management of Chase County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

June 27, 2012

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Chase County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 1,264,494		2,075,036	1,707,118	1,632,412	26,253	1,658,665
Special Revenue:							
Detention Facility	814,222		2,419,622	1,997,965	1,235,879	44,481	1,280,360
Courthouse Preservation	36,839		786	4,865	32,760		32,760
Fair Building	191		1,477	1,500	168		168
Health	27,389		126,171	115,084	38,476	2,307	40,783
Mental Health	702		5,259	5,000	961		961
Road and Bridge	158,371		883,632	861,169	180,834	26,404	207,238
Rural Fire District No. 1	13,682		119,632	109,000	24,314	395	24,709
Service Program for the Elderly	36,207		89,032	86,291	38,948	1,511	40,459
Special Alcohol Program	9,828		1,307	4,400	6,735		6,735
Special Bridge	103,829		30,456	28,044	106,241		106,241
Special Liability	30,084		60,470	90,554			
Special Park and Recreation	6,940		683	96	7,527		7,527
Special Road and Bridge	30,004		170,742	177,719	23,027		23,027
Special Ambulance Equipment	217		4,479	4,229	467		467
Special Capital Improvement	205,667			22,400	183,267		183,267
Special Equipment Reserve	56,267		64,053	25,820	94,500		94,500
Special Machinery	35,186		70,001	47,736	57,451		57,451
Rural Fire District Building	60,000		20,000	49,197	30,803		30,803
Special Rural Fire Equipment	112,254		21,513	9,867	123,900	480	124,380
Emergency Telephone Service	12,475		28,830	14,265	27,040	42	27,082
Emergency Telephone Service - Wireless	27,612		11,424		39,036		39,036
Debt Service:							
Bond and Interest	35,276		84,272	79,550	39,998		39,998
Jail Bond and Interest	119,135		157,752	157,569	119,318		119,318
Courthouse Debt Service	1,160,433		249,876	72,111	1,338,198		1,338,198
Detention Center Bond Reserve	74,727		15,732		90,459		90,459
Expendable Trusts:							
Special Auto	19,264		27,688	43,074	3,878	683	4,561
Prosecuting Attorney Training	7,185		1,225		8,410		8,410
Special Law Enforcement Trust	956				956		956
Conceal and Carry Permit Fees	495		235		730		730
Register of Deeds Technology	17,495		3,726	3,348	17,873	1,453	19,326
Prosecuting Attorney Trust	2,112				2,112		2,112
County Attorney Trust	3,415		39		3,454		3,454
Gifts	1,510		236,235	234,807	2,938		2,938
Domestic Violence	1,000				1,000		1,000
Juvenile Probation	1,001		90		1,091		1,091
Court Trustees	2,510				2,510		2,510
Registered Offenders Fees			180	18	162		162

The notes to the financial statements are an integral part of this statement.

Chase County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2011

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Park Bridge Escrow		121,032		174		121,206		121,206
Crime Prevention	(2)	24,360	12	8,740	9,145	23,967		23,967
Bridge Building - KDOT Exchange Program				160,364		160,364		160,364
Judicial Technology Grant		435		477		912		912
Total Primary Government	(1)	<u>4,634,801</u>	<u>12</u>	<u>7,151,410</u>	<u>5,961,941</u>	<u>5,824,282</u>	<u>104,009</u>	<u>5,928,291</u>
Composition of Cash:								
Cash and Cash Items on Hand								3,697
Certificates of Deposit								1,316,540
Demand Deposits								961,343
Money Market Accounts								86,277
Municipal Investment Pool								7,085,324
Less: Fiduciary Funds								(3,524,889)
Adjustment for Rounding								(1)
Total Primary Government	(1)							<u>5,928,291</u>

(1) Excluding Fiduciary Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2011:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction,

County of Chase, Kansas
Notes to Financial Statements
December 31, 2011

a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the 2011 fiscal year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a

County of Chase, Kansas
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purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Ambulance Vehicle Fund
Special Equipment Reserve Fund
Special Machinery Fund
Special Rural Fire Building Fund
Special Rural Fire Equipment Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

Special Liability fund expenditures exceeded budget authority in the amount of \$10,554. However that excess expenditure resulted from a residual equity transfer which is exempt from the Kansas budget law.

Compliance with Kansas Depository Security Law

One depository balance exceeded pledged securities and FDIC insurance in the amount of \$5,513.

County of Chase, Kansas
Notes to Financial Statements
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Note 3 **Detail Notes on All Funds and Account Groups**

A. Assets:

Deposits and Investments

The County held the following investment as of December 31, 2011:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1 Yr.</u>	<u>Rating</u>
Kansas Municipal Investment Pool	7,085,324	7,085,324	S&P AA Af/S1+

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2011.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2011, the County's carrying amount of deposits was \$2,311,959 and the bank balance was \$2,490,994. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$500,100 was covered by federal depository insurance, \$2,354,538 was collateralized with securities held by the pledging financial institution's agents in the County's name, and the balance of \$5,513 was unsecured.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

County of Chase, Kansas
Notes to Financial Statements
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General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2011, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

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General Long-Term Debt

Legal Debt Limit:

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. K.S.A. 10-307 exempts bonds issued for the purpose of constructing or remodeling a courthouse, jail or law enforcement center. Therefore all 2008 series A-C bonds and the 2006 series A bonds are thereby exempt from the aggregate debt limit. Chase County assessed valuation at July 1, 2011 was \$40,126,663. The County outstanding bond indebtedness serviced with mill levy at December 31, 2011 was \$175,000. The resulting legal debt margin was \$1,028,800. The preceding computation does not include motor vehicle valuation.

Revenue Bond Covenants:

Revenue bond covenants have been satisfied as detailed below:

Application of Moneys in other Funds and Accounts:

- A. There shall first be paid and credited to the Operation and Maintenance Account and amount sufficient to pay the estimated cost of operating and maintain the facility during the ensuing month.

Average 2011 monthly expenditures	\$ 166,497
Average 2011 monthly revenue	201,638

- B. There shall be paid and credited to the Principal and Interest Account an equal pro rata portion of interest and principal that will become due on the next payment date.

Pro rata portion as of December 31, 2011	\$ 104,863
Detention Center Bond and Interest 12/31 Fund Balance	119,318

- C. There shall be paid and credited to the Bond Reserve Account the sum of \$1,311 per month commencing May 1, 2006, and continuing each month for a minimum of ten years until such time as said Bond Reserve Account has attained the sum of \$157,300.

Pro rata balance requirement as of December 31, 2011	\$ 89,148
Detention Center Bond Reserve 12/31 Fund Balance	90,459

Changes in long-term liabilities for the fiscal year were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance end of Year	Interest Paid
<u>General Obligation Bonds:</u>									
2003 Series A	1.35-4.00	1/15/2003	1,011,000	9/1/2013	175,000		55,000	120,000	6,863
2008 Series A	4.38	10/22/2008	713,300	10/23/2038	690,000		13,000	677,000	30,188
2008 Series B	4.13	10/22/2008	500,000	10/23/2038	483,000		9,000	474,000	19,924
2008 Series C	4.38	10/22/2008	300,000	10/23/2038	290,000		5,000	285,000	12,688
Total General Obligation Bonds			<u>2,224,300</u>		<u>1,348,000</u>		<u>77,000</u>	<u>1,271,000</u>	<u>56,975</u>
<u>Revenue Bonds:</u>									
2006 Series A	4.38	4/24/2006	<u>2,600,000</u>	4/24/2036	<u>2,413,000</u>		<u>52,000</u>	<u>2,361,000</u>	<u>105,569</u>
<u>Capital Leases:</u>									
Ambulance	3.79	5/6/2008	101,975	5/6/2013	63,442		20,369	43,073	2,404
Grader	4.44	5/18/2009	175,458	5/18/2013	105,056		33,583	71,473	4,664
Grader	2.98	12/30/2011	<u>181,296</u>	12/30/2016		<u>181,296</u>	<u>-</u>	<u>181,296</u>	<u>-</u>
Total Capital Leases			<u>277,433</u>		<u>168,498</u>	<u>181,296</u>	<u>53,952</u>	<u>295,842</u>	<u>7,068</u>
Total Long-Term Liabilities			<u>5,101,733</u>		<u>3,929,498</u>	<u>181,296</u>	<u>182,952</u>	<u>3,927,842</u>	<u>169,612</u>

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Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2012	2013	2014	2015	2016	2017-21	2022-26	2027-31	2032-36	2037	Totals
Principal:											
General Obligation Bonds:											
2003 Series A	60,000	60,000									120,000
2008 Series A	14,000	14,000	15,000	15,000	16,000	94,000	115,000	140,000	173,000	81,000	677,000
2008 Series B	10,000	10,000	10,000	11,000	11,000	64,000	80,000	99,000	122,000	57,000	474,000
2008 Series C	6,000	6,000	6,000	7,000	7,000	39,000	49,000	60,000	72,000	33,000	285,000
Total General Obligation Bonds	90,000	90,000	31,000	33,000	34,000	197,000	244,000	299,000	367,000	171,000	1,556,000
Revenue Bonds:											
2006 Series A	54,000	57,000	59,000	62,000	64,000	363,000	450,000	559,000	693,000		2,361,000
Capital Leases:											
Ambulance	21,136	21,938									43,074
Grader	35,065	36,409									71,474
Grader	34,153	35,184	36,232	37,310	38,417						181,296
Total Capital Leases	90,354	93,531	36,232	37,310	38,417	-	-	-	-	-	295,844
Total Long-Term Liabilities	234,354	240,531	126,232	132,310	136,417	560,000	694,000	858,000	1,060,000	171,000	4,212,844
Interest:											
General Obligation Bonds:											
2003 Series A	7,200	3,600									10,800
2008 Series A	29,619	29,006	28,394	27,738	27,081	124,031	101,719	74,375	41,169	5,337	488,469
2008 Series B	19,553	19,140	18,728	18,315	17,861	81,964	67,485	49,500	27,390	3,547	323,483
2008 Series C	12,469	12,206	11,944	11,681	11,375	52,150	42,744	31,019	16,975	2,188	204,751
Total General Obligation Bonds	68,841	63,952	59,066	57,734	56,317	258,145	211,948	154,894	85,534	11,072	1,027,503
Revenue Bonds:											
2006 Series A	103,294	100,931	98,438	95,856	93,144	421,400	334,688	227,106	93,581		1,568,438
Capital Leases:											
Ambulance	1,637	831									2,468
Grader	3,182	1,617									4,799
Grader	5,411	4,380	3,333	2,254	1,147						16,525
Total Capital Leases	10,230	6,828	3,333	2,254	1,147	-	-	-	-	-	23,792
Total Long-Term Liabilities	182,365	171,711	160,837	155,844	150,608	679,545	546,636	382,000	179,115	11,072	2,619,733

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding sick pay permits employees to accumulate 8 hours sick pay per month and a maximum accumulation of 480 hours sick pay. At the end of each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours at one third of the employees standard rate. There is no payment upon termination for any accumulated sick leave up to the 480 hour maximum.

Upon termination of employment of any employee who has accrued vacation time but not taken it as of the date of his or her termination of employment, then such employee shall be entitled to payment at the regular rate of pay for any unused vacation time accrued. Any employee who transfers from a hired position to an elected or appointed position shall be compensated for any vacation time accrued up to the date of election or appointment. Under no other circumstances will accrued but unused vacation be paid except in case of death. Employees hired before January 1, 1994 may carryover a maximum of 192 hours to the next year and employees hired after that date may carryover a maximum of 144 hours to the next year.

County of Chase, Kansas
Notes to Financial Statements
December 31, 2011

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 19,694
Special Liability Fund	General Fund	87,011
Rural Fire District Fund	Special Rural Fire Equipment Fund	19,649
Rural Fire District Fund	Special Rural Fire Building Fund	20,000
General Fund	Special Equipment Reserve Fund	36,000
General Fund	Special Ambulance Equipment Fund	4,000
Road and Bridge Fund	Special Machinery	70,000
Road and Bridge Fund	Special Equipment Reserve Fund	24,000
Detention Facility Fund	Jail Bond and Interest Fund	157,752
Detention Facility Fund	Detention Center Bond Reserve Fund	15,732

Note 4 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
a. Torts, errors and omissions	Purchased Commercial Insurance	None
b. Workers compensation and Health	Purchased Commercial Insurance	None
c. Physical property loss and natural disasters	Purchased Commercial Insurance	None

Note 5 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 6 Federal Financial Assistance

During 2011, the County received federal assistance from the following programs:

US Department of Transportation	\$ 136,383
US Department of Agriculture	85,416
US Department of Health	<u>11,546</u>
Total	<u><u>233,345</u></u>

Chase County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 2,079,185		2,079,185	1,707,118	372,067
Special Revenue:					
Detention Facility	2,121,704		2,121,704	1,997,965	123,739
Courthouse Preservation	10,000		10,000	4,865	5,135
Fair Building	1,500		1,500	1,500	
Health	132,000	7,016	139,016	115,084	23,932
Mental Health	5,000		5,000	5,000	
Road and Bridge	887,300		887,300	861,169	26,131
Rural Fire District No. 1	109,000		109,000	109,000	
Service Program for the Elderly	90,800		90,800	86,291	4,509
Special Alcohol Program	10,000		10,000	4,400	5,600
Special Bridge	128,000		128,000	28,044	99,956
Special Liability	80,000		80,000	90,554	(10,554)
Special Park and Recreation	500		500	96	404
Special Road and Bridge	178,000		178,000	177,719	281
Special Capital Improvement	145,000		145,000	22,400	122,600
Emergency Telephone Service	25,000	19,127	44,127	14,265	29,862
Emergency Telephone Service - Wireless	10,000	5,272	15,272		15,272
Debt Service:					
Bond and Interest	81,000		81,000	79,550	1,450
Jail Bond and Interest	157,569		157,569	157,569	
Courthouse Debt Service	72,112		72,112	72,111	1
Totals	<u>6,323,670</u>	<u>31,415</u>	<u>6,355,085</u>	<u>5,534,700</u>	<u>820,385</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,503,618	1,461,593	1,384,336	77,257
Motor Vehicle Tax	99,637	105,560	109,742	(4,182)
Recreational Vehicle Tax	1,462	1,661	1,444	217
Delinquent Tax	32,890	25,997	15,000	10,997
16/20 M Truck Tax			11,517	(11,517)
Mineral Production Tax		176		176
Transient Guest Tax		3,331	3,500	(169)
Intangibles	7,997	11,004	2,060	8,944
Interest on Tax		12,742		12,742
Total Taxes	<u>1,645,604</u>	<u>1,622,064</u>	<u>1,527,599</u>	<u>94,465</u>
Intergovernmental				
Federal Financial Assistance		125		125
Local Alcoholic Liquor Tax		683		683
Contracts with Other Governments	<u>5,582</u>	<u>17,250</u>		<u>17,250</u>
Total Intergovernmental	<u>5,582</u>	<u>18,058</u>		<u>18,058</u>
Licenses, Fees, and Permits				
Mortgage Registration	11,939	27,846	13,000	14,846
Officer Fees	12,015	29,121	5,733	23,388
Service Fees	<u>308,764</u>	<u>88,649</u>	<u>81,400</u>	<u>7,249</u>
Total Licenses, Fees, and Permits	<u>332,718</u>	<u>145,616</u>	<u>100,133</u>	<u>45,483</u>
Use of Money and Property				
Interest on Investments	<u>35,761</u>	<u>20,355</u>	<u>15,000</u>	<u>5,355</u>
Transfers				
Operating Transfers In	5,113	19,694	15,000	4,694
Residual Equity Transfer In		87,011		87,011
Total Transfers	<u>5,113</u>	<u>106,705</u>	<u>15,000</u>	<u>91,705</u>
Miscellaneous				
Donations		6		6
Other		162,232		162,232
Total Miscellaneous		<u>162,238</u>		<u>162,238</u>
Total Cash Receipts / Revenue	<u>2,024,778</u>	<u>2,075,036</u>	<u>1,657,732</u>	<u>417,304</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	36,515	35,079	35,800	721
Contractual Services	770	2,356	3,000	644
Commodities	91	755	700	(55)
Capital Outlay			250,000	250,000
Total County Commission	<u>37,376</u>	<u>38,190</u>	<u>289,500</u>	<u>251,310</u>
County Clerk				
Personal Services	49,074	48,844	48,600	(244)
Contractual Services	2,113	2,404	3,700	1,296
Commodities	924	664	1,200	536
Reimbursed Expense		(2)		2
Total County Clerk	<u>52,111</u>	<u>51,910</u>	<u>53,500</u>	<u>1,590</u>
County Treasurer				
Personal Services	48,111	49,887	48,000	(1,887)
Contractual Services	5,849	1,782	3,200	1,418
Commodities	4,090	2,098	2,500	402
Total County Treasurer	<u>58,050</u>	<u>53,767</u>	<u>53,700</u>	<u>(67)</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	62,313	61,860	64,450	2,590
Contractual Services		9,688	17,063	13,200	(3,863)
Commodities		3,681	3,040	4,300	1,260
Total County Attorney		75,682	81,963	81,950	(13)
Register of Deeds					
Personal Services		37,975	37,573	37,650	77
Contractual Services		2,289	2,443	2,300	(143)
Commodities		1,323	588	2,000	1,412
Total Register of Deeds		41,587	40,604	41,950	1,346
Unified Court					
Contractual Services		44,146	27,351	56,250	28,899
Commodities		1,341	1,519	2,300	781
Capital Outlay		6,626	4,409	2,700	(1,709)
Total Unified Court		52,113	33,279	61,250	27,971
Courthouse General					
Personal Services		58,001	58,386	58,000	(386)
Contractual Services		113,623	58,329	90,000	31,671
Commodities		18,783	15,296	20,000	4,704
Total Courthouse General		190,407	132,011	168,000	35,989
Insurance					
Contractual Services			55,738		(55,738)
Reimbursed Expense			(24,644)		24,644
Total Insurance			31,094		(31,094)
Election					
Personal Services		3,851	4,136	3,600	(536)
Contractual Services		6,500	4,438	5,800	1,362
Commodities		10,024	3,560	7,000	3,440
Total Election		20,375	12,134	16,400	4,266
Employee Benefits					
Health Insurance		194,566	190,778	225,000	34,222
KPERS		79,566	88,029	79,000	(9,029)
Life Insurance		1,171	989	2,000	1,011
Social Security		102,340	102,422	102,500	78
Unemployment		2,677	4,983	5,000	17
Workmen's Compensation		38,781	40,782	58,000	17,218
Payroll Contingency				10,000	10,000
Total Employee Benefits		419,101	427,983	481,500	53,517
Reappraisal					
Personal Services		52,419	53,089	52,100	(989)
Contractual Services		34,690	11,417	20,000	8,583
Commodities		2,351	4,028	4,500	472
Reimbursed Expense			(530)		530
Total Reappraisal		89,460	68,004	76,600	8,596
Audit and Budget					
Contractual Services			27,772	25,000	(2,772)
Technology					
Contractual Services		3,826	4,153	4,500	347
Auto Department					
Personal Services		2,291		5,500	5,500
Contractual Services		1,723		1,000	1,000
Commodities		992		1,500	1,500
Total Auto Department		5,006		8,000	8,000
County Building Maintenance					
Personal Services			620		(620)
Contractual Services			4,835	15,000	10,165
Total County Building Maintenance			5,455	15,000	9,545

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Other General Government					
Kansas Legal Services	\$	2,000	2,000	2,000	
Hetlinger		4,000	4,000	4,000	
SOS		1,175	1,175	1,175	
Total Other General Government		7,175	7,175	7,175	
Total General Government		1,052,269	1,015,494	1,384,025	368,531
Public Safety					
Sheriff					
Personal Services		293,832	291,355	289,600	(1,755)
Contractual Services		7,471	6,823	10,000	3,177
Commodities		35,465	44,737	43,000	(1,737)
Total Sheriff		336,768	342,915	342,600	(315)
Juvenile Detention					
Contractual Services				20,000	20,000
Ambulance Service					
Personal Services		133,255	136,451	137,300	849
Contractual Services		21,544	17,003	17,500	497
Commodities		14,300	15,426	13,000	(2,426)
Capital Outlay		22,772	23,068	22,780	(288)
Total Ambulance Service		191,871	191,948	190,580	(1,368)
Emergency Preparedness					
Personal Services		7,502	7,442	8,000	558
Contractual Services		130		500	500
Commodities		1,350	895	2,000	1,105
Total Emergency Preparedness		8,982	8,337	10,500	2,163
Total Public Safety		537,621	543,200	563,680	20,480
Agriculture					
Noxious Weed					
Personal Services		30,424	30,400	30,700	300
Contractual Services		2,555	2,958	2,500	(458)
Commodities		31,501	24,881	43,280	18,399
Total Noxious Weed		64,480	58,239	76,480	18,241
Conservation District					
Appropriation		16,000	17,000	17,000	
Extension Council					
Appropriation		89,760	4,292	5,000	708
Fair					
Appropriation		5,500	5,500	5,500	
Total Agriculture		175,740	85,031	103,980	18,949
Culture and Recreation					
Historical Society					
Appropriation		13,000	13,000	13,000	
Museum					
Personal Services		7,648	6,811	8,000	1,189
Contractual Services		1,960	1,654	3,000	1,346
Total Museum		9,608	8,465	11,000	2,535
Total Culture and Recreation		22,608	21,465	24,000	2,535
Economic Development					
Tourism					
Contractual Services		1,919	1,928	3,500	1,572
Transfers					
Operating Transfers Out			40,000		(40,000)
Total Expenditures and Transfers		1,790,157	1,707,118	2,079,185	372,067

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Receipts Over (Under)				
Expenditures and Transfers	\$	234,621	367,918	
Unencumbered Cash, Beginning		1,029,873	1,264,494	
Unencumbered Cash, Ending		<u>1,264,494</u>	<u>1,632,412</u>	

Chase County, Kansas
Detention Facility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
D.O.C. Commissary	\$ 89,806	105,188	78,027	27,161
Use of Money and Property				
Prisoner Board	1,252,191	1,802,968	1,339,098	463,870
Immigration	489,899	440,526	743,456	(302,930)
Total Use of Money and Property	<u>1,742,090</u>	<u>2,243,494</u>	<u>2,082,554</u>	<u>160,940</u>
Miscellaneous				
Telephone	24,944	38,789	26,577	12,212
Transportation	11,317	32,151	23,627	8,524
Reimbursed Expense	3,217		13,447	(13,447)
Total Miscellaneous	<u>39,478</u>	<u>70,940</u>	<u>63,651</u>	<u>7,289</u>
Total Cash Receipts / Revenue	<u>1,871,374</u>	<u>2,419,622</u>	<u>2,224,232</u>	<u>195,390</u>
Expenditures and Transfers				
Public Safety				
Employee Benefits				
Health Insurance	116,192	131,111	117,500	(13,611)
KPERs	48,451	57,073	45,000	(12,073)
Life Insurance	230	346	400	54
Social Security	55,677	60,557	55,000	(5,557)
Unemployment	2,690	3,066	10,000	6,934
Workmen's Compensation	35,915	37,546	35,000	(2,546)
Total Employee Benefits	<u>259,155</u>	<u>289,699</u>	<u>262,900</u>	<u>(26,799)</u>
Administration				
Personal Services	56,414	57,925	70,500	12,575
Contractual Services	25,421	30,392	38,000	7,608
Commodities	2,174	3,760	15,000	11,240
Capital Outlay	27,105		3,000	3,000
Total Administration	<u>111,114</u>	<u>92,077</u>	<u>126,500</u>	<u>34,423</u>
Maintenance and Operations				
Personal Services	16,009	17,170	17,500	330
Contractual Services	75,879	81,971	77,000	(4,971)
Commodities	48,044	56,585	47,000	(9,585)
Capital Outlay		29,955	35,000	5,045
Total Maintenance and Operations	<u>139,932</u>	<u>185,681</u>	<u>176,500</u>	<u>(9,181)</u>
Medical and Hygiene				
Personal Services	17,099	17,646	19,000	1,354
Contractual Services		7,599	40,000	32,401
Commodities	16,513	17,190	15,000	(2,190)
Total Medical and Hygiene	<u>33,612</u>	<u>42,435</u>	<u>74,000</u>	<u>31,565</u>
Food Service				
Personal Services	86,113	106,428	97,300	(9,128)
Contractual Services		3,732	4,500	768
Commodities	219,483	270,350	280,000	9,650
Capital Outlay	937	2,732	5,000	2,268
Total Food Service	<u>306,533</u>	<u>383,242</u>	<u>386,800</u>	<u>3,558</u>
Security				
Personal Services	534,201	566,083	569,500	3,417
Contractual Services		14,035	5,000	(9,035)
Commodities	19,877	20,257	30,000	9,743
Capital Outlay			10,000	10,000
Total Security	<u>554,078</u>	<u>600,375</u>	<u>614,500</u>	<u>14,125</u>

Chase County, Kansas
Detention Facility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 6 of 46

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Laundry				
Personal Services	\$	345		
Contractual Services			1,050	5,000
Commodities		3,230	8,103	2,000
Capital Outlay		3,248	350	3,000
Total Laundry		<u>6,823</u>	<u>9,503</u>	<u>10,000</u>
Transportation				
Personal Services		76,225	77,417	76,500
Contractual Services			2,429	7,500
Commodities		22,851	28,424	24,000
Capital Outlay		17,320	17,674	47,000
Total Transportation		<u>116,396</u>	<u>125,944</u>	<u>155,000</u>
Commisary				
Commodities		<u>70,330</u>	<u>72,640</u>	<u>117,320</u>
Building and Maintenance				
Contractual Services		26,259	22,885	24,700
Total Public Safety		<u>1,624,232</u>	<u>1,824,481</u>	<u>1,948,220</u>
Transfers				
Operating Transfers Out		<u>173,484</u>	<u>173,484</u>	<u>173,484</u>
Total Expenditures and Transfers		<u>1,797,716</u>	<u>1,997,965</u>	<u>2,121,704</u>
Receipts Over (Under)				
Expenditures and Transfers		73,658	421,657	
Unencumbered Cash, Beginning		<u>740,564</u>	<u>814,222</u>	
Unencumbered Cash, Ending		<u>814,222</u>	<u>1,235,879</u>	

Chase County, Kansas
Courthouse Preservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Miscellaneous				
Donations	\$ 1,188	786		786
Total Cash Receipts / Revenue	<u>1,188</u>	<u>786</u>	<u></u>	<u>786</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services		4,865	10,000	5,135
Total Expenditures and Transfers		<u>4,865</u>	<u>10,000</u>	<u>5,135</u>
Receipts Over (Under)				
Expenditures and Transfers	1,188	(4,079)		
Unencumbered Cash, Beginning	<u>35,651</u>	<u>36,839</u>		
Unencumbered Cash, Ending	<u>36,839</u>	<u>32,760</u>		

Chase County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,181	1,378	1,300	78
Motor Vehicle Tax	61	78	85	(7)
Recreational Vehicle Tax	1	1	1	
Delinquent Tax	26	20		20
16/20 M Truck Tax			9	(9)
Total Cash Receipts / Revenue	<u>1,269</u>	<u>1,477</u>	<u>1,395</u>	<u>82</u>
Expenditures and Transfers				
Agriculture				
Appropriation	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	
Total Expenditures and Transfers	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	(231)	(23)		
Unencumbered Cash, Beginning	<u>422</u>	<u>191</u>		
Unencumbered Cash, Ending	<u>191</u>	<u>168</u>		

Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	24,761	56,852	53,861	2,991
Motor Vehicle Tax		3,739	2,131	1,786	345
Recreational Vehicle Tax		55	31	23	8
Delinquent Tax		1,059	721	950	(229)
16/20 M Truck Tax				187	(187)
Total Taxes		<u>29,614</u>	<u>59,735</u>	<u>56,807</u>	<u>2,928</u>
Intergovernmental					
Federal Financial Assistance		9,347	11,546	6,700	4,846
State Grant		<u>1,750</u>	<u>9,450</u>	<u>7,280</u>	<u>2,170</u>
Total Intergovernmental		<u>11,097</u>	<u>20,996</u>	<u>13,980</u>	<u>7,016</u>
Licenses, Fees, and Permits					
Service Fees		<u>49,232</u>	<u>45,440</u>	<u>40,250</u>	<u>5,190</u>
Total Cash Receipts / Revenue		<u>89,943</u>	<u>126,171</u>	<u>111,037</u>	<u>15,134</u>
Expenditures and Transfers					
Health					
Personal Services		94,414	99,329	111,000	11,671
Contractual Services		14,582	9,759	10,000	241
Commodities		<u>6,750</u>	<u>5,996</u>	<u>11,000</u>	<u>5,004</u>
Total Health		<u>115,746</u>	<u>115,084</u>	<u>132,000</u>	<u>16,916</u>
Budget Credit				<u>7,016</u>	<u>7,016</u>
Total Expenditures and Transfers		<u>115,746</u>	<u>115,084</u>	<u>139,016</u>	<u>23,932</u>
Receipts Over (Under)					
Expenditures and Transfers	(25,803)	11,087		
Unencumbered Cash, Beginning		<u>53,192</u>	<u>27,389</u>		
Unencumbered Cash, Ending		<u>27,389</u>	<u>38,476</u>		

Chase County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 10	5,126	4,838	288
Motor Vehicle Tax	263	62		62
Recreational Vehicle Tax	4	1		1
Delinquent Tax	104	70		70
Total Cash Receipts / Revenue	<u>381</u>	<u>5,259</u>	<u>4,838</u>	<u>421</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Total Expenditures and Transfers	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(4,619)	259		
Unencumbered Cash, Beginning	<u>5,321</u>	<u>702</u>		
Unencumbered Cash, Ending	<u>702</u>	<u>961</u>		

Chase County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	606,904	614,642	582,019	32,623
Motor Vehicle Tax		41,388	43,212	44,337	(1,125)
Recreational Vehicle Tax		619	677	583	94
Delinquent Tax		12,023	9,948	1,500	8,448
16/20 M Truck Tax				4,653	(4,653)
Total Taxes		<u>660,934</u>	<u>668,479</u>	<u>633,092</u>	<u>35,387</u>
Intergovernmental					
Special City & County Highway		220,540	211,234	175,000	36,234
Equalization and Adjustment			3,919	6,000	(2,081)
Federal Financial Assistance		100,569			
Total Intergovernmental		<u>321,109</u>	<u>215,153</u>	<u>181,000</u>	<u>34,153</u>
Total Cash Receipts / Revenue		<u>982,043</u>	<u>883,632</u>	<u>814,092</u>	<u>69,540</u>
Expenditures and Transfers					
Public Works					
Personal Services		355,273	338,680	397,800	59,120
Contractual Services		54,763	23,680	30,000	6,320
Commodities		311,747	424,863	389,500	(35,363)
Capital Outlay		124,506			
Reimbursed Expense	(8,766)	(20,054)		20,054
Total Public Works		<u>837,523</u>	<u>767,169</u>	<u>817,300</u>	<u>50,131</u>
Transfers					
Operating Transfers Out		148,000	94,000	70,000	(24,000)
Total Expenditures and Transfers		<u>985,523</u>	<u>861,169</u>	<u>887,300</u>	<u>26,131</u>
Receipts Over (Under)					
Expenditures and Transfers	(3,480)	22,463		
Unencumbered Cash, Beginning		<u>161,851</u>	<u>158,371</u>		
Unencumbered Cash, Ending		<u>158,371</u>	<u>180,834</u>		

Chase County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 90,699	112,096	105,434	6,662
Motor Vehicle Tax	4,905	5,281	6,563	(1,282)
Recreational Vehicle Tax	62	83	86	(3)
Delinquent Tax	1,413	1,179		1,179
16/20 M Truck Tax			689	(689)
Total Taxes	<u>97,079</u>	<u>118,639</u>	<u>112,772</u>	<u>5,867</u>
Miscellaneous				
Other	<u>2,069</u>	<u>993</u>		<u>993</u>
Total Cash Receipts / Revenue	<u>99,148</u>	<u>119,632</u>	<u>112,772</u>	<u>6,860</u>
Expenditures and Transfers				
Public Safety				
Personal Services	18,128	21,627	23,000	1,373
Contractual Services	21,335	17,392	24,000	6,608
Commodities	19,033	30,332	22,000	(8,332)
Capital Outlay	<u>3,395</u>			
Total Public Safety	<u>61,891</u>	<u>69,351</u>	<u>69,000</u>	<u>(351)</u>
Transfers				
Operating Transfers Out	<u>40,000</u>	<u>39,649</u>	<u>40,000</u>	<u>351</u>
Total Expenditures and Transfers	<u>101,891</u>	<u>109,000</u>	<u>109,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(2,743)	10,632		
Unencumbered Cash, Beginning	<u>16,425</u>	<u>13,682</u>		
Unencumbered Cash, Ending	<u>13,682</u>	<u>24,314</u>		

Chase County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 66,982	60,081	56,851	3,230
Motor Vehicle Tax	4,551	4,724	4,888	(164)
Recreational Vehicle Tax	67	74	64	10
Delinquent Tax	1,395	1,124	180	944
16/20 M Truck Tax			513	(513)
Total Taxes	<u>72,995</u>	<u>66,003</u>	<u>62,496</u>	<u>3,507</u>
Miscellaneous				
Donations	<u>23,042</u>	<u>23,029</u>	<u>12,500</u>	<u>10,529</u>
Total Cash Receipts / Revenue	<u>96,037</u>	<u>89,032</u>	<u>74,996</u>	<u>14,036</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Personal Services	66,636	67,046	72,300	5,254
Contractual Services	13,311	12,903	12,000	(903)
Commodities	<u>5,824</u>	<u>6,342</u>	<u>6,500</u>	<u>158</u>
Total Expenditures and Transfers	<u>85,771</u>	<u>86,291</u>	<u>90,800</u>	<u>4,509</u>
Receipts Over (Under)				
Expenditures and Transfers	10,266	2,741		
Unencumbered Cash, Beginning	<u>25,941</u>	<u>36,207</u>		
Unencumbered Cash, Ending	<u>36,207</u>	<u>38,948</u>		

Chase County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 3,192	1,307		1,307
Total Cash Receipts / Revenue	<u>3,192</u>	<u>1,307</u>	<u></u>	<u>1,307</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>800</u>	<u>4,400</u>	<u>10,000</u>	<u>5,600</u>
Transfers				
Operating Transfers Out	<u>10,226</u>			
Total Expenditures and Transfers	<u>11,026</u>	<u>4,400</u>	<u>10,000</u>	<u>5,600</u>
Receipts Over (Under)				
Expenditures and Transfers	(7,834)	(3,093)		
Unencumbered Cash, Beginning	<u>17,662</u>	<u>9,828</u>		
Unencumbered Cash, Ending	<u>9,828</u>	<u>6,735</u>		

Chase County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 929	26,801	24,938	1,863
Motor Vehicle Tax	6,159	1,126		1,126
Recreational Vehicle Tax	87	11		11
Delinquent Tax	2,290	1,313		1,313
Total Taxes	<u>9,465</u>	<u>29,251</u>	<u>24,938</u>	<u>4,313</u>
Miscellaneous				
Other	16,709	1,205	5,544	(4,339)
Total Cash Receipts / Revenue	<u>26,174</u>	<u>30,456</u>	<u>30,482</u>	<u>(26)</u>
Expenditures and Transfers				
Public Works				
Contractual Services	9,361	1,625	3,000	1,375
Commodities	64,181	26,419	120,000	93,581
Capital Outlay			5,000	5,000
Total Expenditures and Transfers	<u>73,542</u>	<u>28,044</u>	<u>128,000</u>	<u>99,956</u>
Receipts Over (Under)				
Expenditures and Transfers	(47,368)	2,412		
Unencumbered Cash, Beginning	<u>151,197</u>	<u>103,829</u>		
Unencumbered Cash, Ending	<u>103,829</u>	<u>106,241</u>		

Chase County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	54,802	55,979	53,187	2,792
Motor Vehicle Tax		2,498	3,567	4,001	(434)
Recreational Vehicle Tax		35	58	53	5
Delinquent Tax		1,048	866	1,750	(884)
16/20 M Truck Tax				420	(420)
Total Cash Receipts / Revenue		<u>58,383</u>	<u>60,470</u>	<u>59,411</u>	<u>1,059</u>
Expenditures and Transfers					
General Government					
Contractual Services		<u>54,511</u>	<u>3,543</u>	<u>80,000</u>	<u>76,457</u>
Transfers					
Residual Equity Transfer Out			<u>87,011</u>		(87,011)
Total Expenditures and Transfers		<u>54,511</u>	<u>90,554</u>	<u>80,000</u>	<u>(10,554)</u>
Receipts Over (Under)					
Expenditures and Transfers		3,872	(30,084)		
Unencumbered Cash, Beginning		<u>26,212</u>	<u>30,084</u>		
Unencumbered Cash, Ending		<u>30,084</u>	<u></u>		

Chase County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 366	683		683
Transfers				
Operating Transfers In	5,113			
Total Cash Receipts / Revenue	<u>5,479</u>	<u>683</u>	<u></u>	<u>683</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services		96	500	404
Total Expenditures and Transfers		<u>96</u>	<u>500</u>	<u>404</u>
Receipts Over (Under)				
Expenditures and Transfers	5,479	587		
Unencumbered Cash, Beginning	<u>1,461</u>	<u>6,940</u>		
Unencumbered Cash, Ending	<u>6,940</u>	<u>7,527</u>		

Chase County, Kansas
Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	70,433	162,083	153,619	8,464
Motor Vehicle Tax		11,331	5,918	5,040	878
Recreational Vehicle Tax		157	86	66	20
Delinquent Tax		4,308	2,655	400	2,255
16/20 M Truck Tax				529	(529)
Total Cash Receipts / Revenue		<u>86,229</u>	<u>170,742</u>	<u>159,654</u>	<u>11,088</u>
Expenditures and Transfers					
Public Works					
Commodities		<u>99,983</u>	<u>177,719</u>	<u>178,000</u>	<u>281</u>
Total Expenditures and Transfers		<u>99,983</u>	<u>177,719</u>	<u>178,000</u>	<u>281</u>
Receipts Over (Under)					
Expenditures and Transfers	(13,754)	(6,977)	
Unencumbered Cash, Beginning		<u>43,758</u>	<u>30,004</u>		
Unencumbered Cash, Ending		<u>30,004</u>	<u>23,027</u>		

Chase County, Kansas
Special Ambulance Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Service Fees	\$	479
Transfers		
Operating Transfers In		4,000
Total Cash Receipts / Revenue		4,479
Expenditures and Transfers		
Public Safety		
Capital Outlay	2,750	4,229
Total Expenditures and Transfers	2,750	4,229
Receipts Over (Under)		
Expenditures and Transfers	(2,750)	250
Unencumbered Cash, Beginning	2,967	217
Unencumbered Cash, Ending	217	467

Chase County, Kansas
Special Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
General Government				
Capital Outlay		84,747	22,400	145,000
Total Expenditures and Transfers		84,747	22,400	145,000
Receipts Over (Under)				
Expenditures and Transfers	(84,747)	(22,400)
Unencumbered Cash, Beginning		290,414	205,667	
Unencumbered Cash, Ending		205,667	183,267	

Chase County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	59,999
Miscellaneous		
Other	1,173	4,054
Total Cash Receipts / Revenue	<u>1,173</u>	<u>64,053</u>
Expenditures and Transfers		
General Government		
Capital Outlay	60,775	25,820
Total Expenditures and Transfers	<u>60,775</u>	<u>25,820</u>
Receipts Over (Under)		
Expenditures and Transfers	(59,602)	38,233
Unencumbered Cash, Beginning	115,869	56,267
Unencumbered Cash, Ending	<u>56,267</u>	<u>94,500</u>

Chase County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 148,000	70,001
Miscellaneous		
Sale of Surplus Property	881	
Total Cash Receipts / Revenue	<u>148,881</u>	<u>70,001</u>
Expenditures and Transfers		
Public Works		
Commodities		9,489
Capital Outlay	454,266	38,247
Total Expenditures and Transfers	<u>454,266</u>	<u>47,736</u>
Receipts Over (Under)		
Expenditures and Transfers	(305,385)	22,265
Unencumbered Cash, Beginning	<u>340,571</u>	<u>35,186</u>
Unencumbered Cash, Ending	<u><u>35,186</u></u>	<u><u>57,451</u></u>

Chase County, Kansas
Rural Fire District Building Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 20,000	20,000
Total Cash Receipts / Revenue	<u>20,000</u>	<u>20,000</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay		49,197
Total Expenditures and Transfers		<u>49,197</u>
Receipts Over (Under)		
Expenditures and Transfers	20,000	(29,197)
Unencumbered Cash, Beginning	40,000	60,000
Unencumbered Cash, Ending	<u>60,000</u>	<u>30,803</u>

Chase County, Kansas
Special Rural Fire Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 20,000	19,649
Miscellaneous		
Other		1,864
Total Cash Receipts / Revenue	<u>20,000</u>	<u>21,513</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay		9,867
Total Expenditures and Transfers		<u>9,867</u>
Receipts Over (Under)		
Expenditures and Transfers	20,000	11,646
Unencumbered Cash, Beginning	<u>92,254</u>	<u>112,254</u>
Unencumbered Cash, Ending	<u><u>112,254</u></u>	<u><u>123,900</u></u>

Chase County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$	18,814	19,127	19,127
Licenses, Fees, and Permits				
Emergency Telephone Tax		12,183	9,703	(23,793)
Total Cash Receipts / Revenue		30,997	28,830	(4,666)
Expenditures and Transfers				
Public Safety				
Contractual Services		39,832	14,265	25,000
Capital Outlay		16,529		
Total Public Safety		56,361	14,265	10,735
Budget Credit				25,000
Total Expenditures and Transfers		56,361	14,265	19,127
Receipts Over (Under)				44,127
Expenditures and Transfers	(25,364)	14,565	29,862
Unencumbered Cash, Beginning		37,839	12,475	
Unencumbered Cash, Ending		12,475	27,040	

Chase County, Kansas
Emergency Telephone Service - Wireless Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$		5,272	
Licenses, Fees, and Permits				
Emergency Telephone Tax		10,584	6,152	4,172
Total Cash Receipts / Revenue		10,584	11,424	4,172
Expenditures and Transfers				
Public Safety				
Contractual Services		5,000		10,000
Budget Credit				5,272
Total Expenditures and Transfers		5,000		15,272
Receipts Over (Under)				
Expenditures and Transfers		5,584	11,424	
Unencumbered Cash, Beginning		22,028	27,612	
Unencumbered Cash, Ending		27,612	39,036	

Chase County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 78,385	77,022	72,925	4,097
Motor Vehicle Tax	5,219	5,556	5,727	(171)
Recreational Vehicle Tax	78	87	75	12
Delinquent Tax	1,860	1,607		1,607
16/20 M Truck Tax			601	(601)
Total Cash Receipts / Revenue	<u>85,542</u>	<u>84,272</u>	<u>79,328</u>	<u>4,944</u>
Expenditures and Transfers				
Debt Service				
Principal	60,000	60,000	60,000	
Interest	<u>21,749</u>	<u>19,550</u>	<u>21,000</u>	<u>1,450</u>
Total Expenditures and Transfers	<u>81,749</u>	<u>79,550</u>	<u>81,000</u>	<u>1,450</u>
Receipts Over (Under)				
Expenditures and Transfers	3,793	4,722		
Unencumbered Cash, Beginning	<u>31,483</u>	<u>35,276</u>		
Unencumbered Cash, Ending	<u>35,276</u>	<u>39,998</u>		

Chase County, Kansas
Jail Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 157,752	157,752	157,752	
Total Cash Receipts / Revenue	<u>157,752</u>	<u>157,752</u>	<u>157,752</u>	
Expenditures and Transfers				
Debt Service				
Principal	50,000	52,000	52,000	
Interest	<u>107,756</u>	<u>105,569</u>	<u>105,569</u>	
Total Expenditures and Transfers	<u>157,756</u>	<u>157,569</u>	<u>157,569</u>	
Receipts Over (Under)				
Expenditures and Transfers	(4)	183		
Unencumbered Cash, Beginning	<u>119,139</u>	<u>119,135</u>		
Unencumbered Cash, Ending	<u>119,135</u>	<u>119,318</u>		

Chase County, Kansas
Courthouse Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Countywide Sales Tax	\$	240,409	249,876	245,972	3,904
Total Cash Receipts / Revenue		<u>240,409</u>	<u>249,876</u>	<u>245,972</u>	<u>3,904</u>
Expenditures and Transfers					
Debt Service					
Principal		21,000	22,000	28,924	6,924
Interest		51,008	50,111	43,188	(6,923)
Total Expenditures and Transfers		<u>72,008</u>	<u>72,111</u>	<u>72,112</u>	<u>1</u>
Receipts Over (Under)					
Expenditures and Transfers		168,401	177,765		
Unencumbered Cash, Beginning		<u>992,032</u>	<u>1,160,433</u>		
Unencumbered Cash, Ending		<u>1,160,433</u>	<u>1,338,198</u>		

Chase County, Kansas
 Detention Center Bond Reserve Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 15,732	15,732
Total Cash Receipts / Revenue	<u>15,732</u>	<u>15,732</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	15,732	15,732
Unencumbered Cash, Beginning	<u>58,995</u>	<u>74,727</u>
Unencumbered Cash, Ending	<u><u>74,727</u></u>	<u><u>90,459</u></u>

Chase County, Kansas
Special Auto Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$	27,688
Total Cash Receipts / Revenue		27,688
Expenditures and Transfers		
General Government		
Personal Services		15,189
Contractual Services		6,106
Commodities		923
Social Security		1,162
Total General Government		23,380
Transfers		
Operating Transfers Out		19,694
Total Expenditures and Transfers		43,074
Receipts Over (Under)		
Expenditures and Transfers		(15,386)
Unencumbered Cash, Beginning		19,264
Unencumbered Cash, Ending	19,264	3,878

Chase County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,566	1,225
Total Cash Receipts / Revenue	<u>1,566</u>	<u>1,225</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,566	1,225
Unencumbered Cash, Beginning	<u>5,619</u>	<u>7,185</u>
Unencumbered Cash, Ending	<u><u>7,185</u></u>	<u><u>8,410</u></u>

Chase County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	956	956
Unencumbered Cash, Ending	956	956

Chase County, Kansas
 Conceal and Carry Permit Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 210	235
Total Cash Receipts / Revenue	<u>210</u>	<u>235</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	210	235
Unencumbered Cash, Beginning	<u>285</u>	<u>495</u>
Unencumbered Cash, Ending	<u><u>495</u></u>	<u><u>730</u></u>

Chase County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,160	3,726
Total Cash Receipts / Revenue	<u>4,160</u>	<u>3,726</u>
Expenditures and Transfers		
General Government		
Capital Outlay		3,348
Total Expenditures and Transfers		<u>3,348</u>
Receipts Over (Under)		
Expenditures and Transfers	4,160	378
Unencumbered Cash, Beginning	<u>13,335</u>	<u>17,495</u>
Unencumbered Cash, Ending	<u><u>17,495</u></u>	<u><u>17,873</u></u>

Chase County, Kansas
Prosecuting Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 36 of 46

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	2,112	2,112
Unencumbered Cash, Ending	2,112	2,112

Chase County, Kansas
County Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 37 of 46

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$	39
Total Cash Receipts / Revenue		39
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		39
Unencumbered Cash, Beginning	3,415	3,415
Unencumbered Cash, Ending	3,415	3,454

Chase County, Kansas
 Gifts Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	221,799
Miscellaneous		
Donations	3,177	14,436
Total Cash Receipts / Revenue	3,177	236,235
Expenditures and Transfers		
General Government		
Contractual Services	16,000	234,807
Total Expenditures and Transfers	16,000	234,807
Receipts Over (Under)		
Expenditures and Transfers	(12,823)	1,428
Unencumbered Cash, Beginning	14,333	1,510
Unencumbered Cash, Ending	1,510	2,938

Chase County, Kansas
Domestic Violence Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Service Fees	\$ 100	
Total Cash Receipts / Revenue	<u>100</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	100	
Unencumbered Cash, Beginning	<u>900</u>	<u>1,000</u>
Unencumbered Cash, Ending	<u><u>1,000</u></u>	<u><u>1,000</u></u>

Chase County, Kansas
 Juvenile Probation Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 25	90
Total Cash Receipts / Revenue	<u>25</u>	<u>90</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	25	90
Unencumbered Cash, Beginning	<u>976</u>	<u>1,001</u>
Unencumbered Cash, Ending	<u><u>1,001</u></u>	<u><u>1,091</u></u>

Chase County, Kansas
 Court Trustees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	2,510	2,510
Unencumbered Cash, Ending	2,510	2,510

Chase County, Kansas
Registered Offenders Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$	180
Total Cash Receipts / Revenue		180
Expenditures and Transfers		
Public Safety		
Contractual Services		18
Total Expenditures and Transfers		18
Receipts Over (Under)		
Expenditures and Transfers		162
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		162

Chase County, Kansas
Park Bridge Escrow Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 43 of 46

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 1,032	
Miscellaneous		
Donations		174
Total Cash Receipts / Revenue	<u>1,032</u>	<u>174</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,032	174
Unencumbered Cash, Beginning	<u>120,000</u>	<u>121,032</u>
Unencumbered Cash, Ending	<u><u>121,032</u></u>	<u><u>121,206</u></u>

Chase County, Kansas
Crime Prevention Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 17,185	8,740
Total Cash Receipts / Revenue	<u>17,185</u>	<u>8,740</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	15,510	9,145
Total Expenditures and Transfers	<u>15,510</u>	<u>9,145</u>
Receipts Over (Under)		
Expenditures and Transfers	1,675	(405)
Unencumbered Cash, Beginning	22,685	24,360
Prior Year Encumbr. Cancelled		12
Unencumbered Cash, Ending	<u>24,360</u>	<u>23,967</u>

Chase County, Kansas
 Bridge Building - KDOT Exchange Program Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
 Page 45 of 46

For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	160,364
Total Cash Receipts / Revenue		160,364
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		160,364
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		160,364

Chase County, Kansas
Judicial Technology Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$	477
Total Cash Receipts / Revenue		477
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		477
Unencumbered Cash, Beginning	435	435
Unencumbered Cash, Ending	435	912

Chase County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Cedar Point - General	\$	2,307	2,307	
Cottonwood Falls - General		319,836	319,836	
Cottonwood Falls - Bond and Interest		20,365	20,365	
Cottonwood Falls - Clearing		1,634	1,634	
Cottonwood Falls - Weed		703	703	
Cottonwood Falls - Water		83	83	
Elmdale - General		8,314	8,314	
Elmdale - Bond and Interest		1	1	
Matfield Green - General		3,981	3,981	
Strong City - General		82,275	82,275	
Strong City - Bond and Interest		63	63	
Strong City - Clearing		300	300	
Subtotal Cities		<u>439,862</u>	<u>439,862</u>	
Townships:				
Bazaar Twp - General	331	8,853	9,184	
Bazaar Twp - Cemetery		8	8	
Cedar Twp - General		7,105	7,105	
Cottonwood Twp - General	111	18,915	19,026	
Cottonwood Twp - Building		18	18	
Diamond Two - General		3,602	3,602	
Falls Twp - General	414	20,764	21,178	
Falls Twp - Cemetery		4	4	
Falls Twp - Library	1,207	17,514	18,721	
Homstead Twp - General	208	2,981	3,189	
Matfield Twp - Cemetery	1,208	3,554	4,762	
Strong Twp - General	401	4,005	4,406	
Toledo Twp - General	325	3,597	3,922	
Subtotal Townships	<u>4,205</u>	<u>90,920</u>	<u>95,125</u>	
Schools:				
USD No. 284 - General		723,896	723,896	
USD No. 284 - Bond and Interest		248,287	248,287	
USD No. 284 - Recreation		126,870	126,870	
USD No. 284 - Capital Outlay		171,803	171,803	
USD No. 284 - Supplemental General		961,639	961,639	
USD No. 397 - General		1,453	1,453	
USD No. 397 - Capital Outlay		1,296	1,296	
USD No. 397 - Supplemental General		515	515	
USD No. 397 - Bond and Interest		329	329	
USD No. 398 - General		8,558	8,558	
USD No. 398 - Bond and Interest		6,358	6,358	
USD No. 398 - Recreation		921	921	
USD No. 398 - Supplemental General		12,612	12,612	
USD No. 408 - General		1,977	1,977	
USD No. 408 - Bond and Interest		1,050	1,050	
USD No. 408 - Supplemental General		1,713	1,713	
Subtotal Schools		<u>2,269,277</u>	<u>2,269,277</u>	

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Rural Fire Districts:				
Rural Fire District No. 9		11,494	11,494	
Subtotal Rural Fire Districts		11,494	11,494	
Watershed Districts:				
Fall River Joint Watershed No. 21		132	132	
Upper Verdigris Joint Watershed No. 24		4,086	4,086	
Silver Creek Watershed No. 25	7,314	148		7,462
Upper Walnut Joint Watershed No. 33		2	2	
Diamond Creek Joint Watershed No. 61	1,373	4,993		6,366
Middle Creek Joint Watershed No. 62	72	10,153	10,225	
Peyton Creek Watershed No. 71		166		166
South Fork Joint Watershed No. 76	504	11,274	11,778	
Jacobs Creek Joint Watershed No. 94		1,209	1,208	1
Flint Hills Extension District No. 13		200,725	200,725	
Drainage District No. 2 - General	10,872	1,028	10,700	1,200
Subtotal Watershed Districts	20,135	233,916	238,856	15,195
Regional Library:				
		39,883	39,883	
		10,546	10,546	
Subtotal Regional Library		50,429	50,429	
Total Subdivisions	24,340	3,095,898	3,105,043	15,195
State Funds:				
		40,218	40,218	
		20,109	20,109	
		4,191	4,191	
	13	16		29
Total State Funds	13	64,534	64,518	29
Other Agency Funds:				
Payroll Clearing		1,212,049	1,212,049	
Motor Vehicle Licenses		251,473	251,473	
Driver License Fees	576	7,335	6,925	986
Game Licenses	565	3,172	2,902	835
Stray Animal		382		382
Sales Tax	12,346	91,880	95,670	8,556
Treasurer's Holding Account	6,446	1)	5,595	850
Total Other Agency Funds	19,933	1,566,290	1,574,614	11,609
Distributable Funds:				
Current Tax	3,315,807	5,503,772	5,462,682	3,356,897
Delinquent Tax	103,612	68,487	103,647	68,452
Motor Vehicle Tax	70,670	346,962	345,777	71,855
Recreational Vehicle Tax	658	5,484	5,400	742
Mineral Production Tax	110			110
Local Alcoholic Liquor		2,672	2,672	
Total Distributable Funds	3,490,857	5,927,377	5,920,178	3,498,056

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Total Agency Funds	<u>3,535,143</u>	<u>10,654,099</u>	<u>10,664,353</u>	<u>3,524,889</u>

County of Chase, Kansas
Reconciliation of 2010 Tax Roll
For the Year Ended December 31, 2011

Schedule 4

County Clerk's Abstract of Taxes Levied		\$	5,560,652
Add: Supplemental Tax Roll	7,119		
Deduct: Taxes Abated	<u>(4,511)</u>		
Tax Roll as Adjusted		\$	<u><u>5,563,260</u></u>
<u>County Treasurer's Accounting:</u>			
Current Tax Collections		\$	5,464,897
Uncollected:			
Personal Property	400		
Real Estate	97,388		
Special Assessments	<u>596</u>		
Total Uncollected			<u><u>98,384</u></u>
Tax Roll (Over) Under Accounted For			<u><u>(21)</u></u>
Net Tax Roll		\$	<u><u>5,563,260</u></u>

County of Chase, Kansas
Brande Studer, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
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Balance - January 1	\$	0
<u>Receipts:</u>		
Voter Lists and Election Filing Fees		173
<u>Disbursements:</u>		
To County Treasurer		<u>173</u>
Balance - December 31	\$	<u><u>0</u></u>

County of Chase, Kansas
Kathy Swift, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 2 of 5)

Balance - January 1 \$ 0

Receipts:

Mortgage Registration Fees and Heritage Trust	27,846	
Recording Fees	6,118	
Register of Deeds Technology Fund Fees	3,726	
Copy Charges and UCC Fees	<u>1,611</u>	
Total Receipts		39,301

Disbursements:

To County Treasurer:	<u>39,301</u>
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Balance - December 31 \$ 0

Schedule 5
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County of Chase, Kansas
Barbara Davis, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 3 of 5)

Disbursements:

201	State Share of Clerk Fees	43,831	
202	LETC Fees	9,787	
203	IDS	330	
204	Criminal Probation Fees	813	
205	Drivers License Reinstatement Fees	4,189	
208	Checking Account Interest	69	
209	Fines	75,050	
210	Marriage Licenses	944	
213	KBI DNA Database Fees	1,000	
220	County Share of Clerk Fees	620	
221	PATF Fees	1,309	
222	Juvenile Supervision Fees	50	
223	Attorney Fees - County Reimbursement	7,650	
226	Diversion Fees	9,215	
228	Miscellaneous Fees - County	1,791	
231	Finger Print Fees	1,452	
240	Law Library Fees	5,344	
242	Attorney Fees - State Reimbursement	2,068	
243	KBI Lab Fees	1,289	
271	Bonds	10,488	
272	Judgments, Restitution, Sale Proceeds, and Other	6,952	
275	Overage Refunds	363	
277	Unapplied Receipts	20,503	
281	Judgments, Restitution, Sale Proceeds, and Other	23,120	
283	County Forfeiture	1,400	
284	IDS Forfeiture	1,050	
287	State Forfeiture	1,050	
400	Judicial Branch Surcharge	17,245	
	Other	1,170	
Total Disbursements		<u>250,142</u>	
Balance - December 31			<u><u>5,158</u></u>

Composition of Cash

Demand Deposit, Exchange National Bank, Cottonwood Falls, Kansas	\$	22,027
Less: Outstanding Checks	(18,173)	
Plus: Deposits in Transit	<u>1,304</u>	
Total	\$	<u><u>5,158</u></u>

County of Chase, Kansas
Richard Dorneker, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 4 of 5)

Balance - January 1	\$	0
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Receipts:

Bonds	16,598	
Delinquent Tax Warrants	38	
VIN Fees	1,615	
Civil Process	1,040	
Other Fees	415	
Offender Registration Fees	0	
Conceal and Carry Fees	0	
Motor Vehicle Records	390	
Other	205	
Total Receipts		20,301

Disbursements:

To County Treasurer:	3,151	
To Kansas Department of Revenue	390	
To Kansas Highway Patrol	162	
To Courts	16,598	
Total Disbursements		20,301

Balance - December 31	\$	0
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Composition of Cash

Demand Deposit, Exchange National Bank, Cottonwood Falls, Kansas	\$	1,515
Less: Outstanding Checks	(1,515)	
Plus: Deposits in Transit		
Total	\$	0

County of Chase, Kansas
Jay Whitney, Detention Center
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 5 of 5)

Balance - January 1		\$
<u>Receipts:</u>		
Inmate Care- Wyandotte County	1,719,400	
Inmate Care- Morris County	60,810	
Inmate Care- Immigration	440,526	
Inmate Care- Immigration Transport	32,151	
Inmate Care- Other	870	
Commissary	97,679	
Fees	1,605	
Phone	46,954	
Work Release	1,980	
Other	15,213	
Total Receipts		2,417,188
<u>Disbursements:</u>		
To County Treasurer:		<u>2,417,188</u>
Balance - December 31		\$ <u><u>0</u></u>

County of Chase, Kansas
Reconciliation of Expenditures
For the Year Ended December 31, 2011

Schedule 6

Total Expenditures per Financial Statement		\$	5,961,941
Plus Non Budgeted Funds:			
Courthouse Preservation Fund	4,865		
Special Ambulance Equipment	4,229		
Special Equipment Reserve Fund	25,820		
Special Machinery Fund	47,736		
Special Rural Fire Building	49,197		
Special Rural Fire Equipment	9,867		
Special Auto Fund	43,074		
Register of Deeds Technology Fund	3,348		
Gifts Fund	234,807		
Registered Offenders Fee Fund	18		
Crime Prevention	9,145		
Total Non Budgeted Funds			<u>432,106</u>
Total Expenditures per Schedule 1			<u><u>5,529,835</u></u>